

# Referendum 47 Levy Analysis

## King County – 2000 Property Taxes

Referendum 47, passed in 1997, altered provisions of RCW 84.55 (formerly the 106% limit) that apply to a taxing district's highest prior *lawful* (not *actual*) levy since 1985. The referendum limits a taxing district's levy capacity to an inflationary increase over its highest *allowable* (not *actual*) levy since 1985, unless the district chooses to override this limitation with a finding of substantial need.

Table 1 below shows how taxing districts levied in relation to their MAXIMUM ALLOWABLE levies.

TABLE I: Taxing District Levies In Relation To Maximum Allowable Levy		
	LEVIED MAXIMUM	LEVIED BELOW MAXIMUM
<b>LIMITED BY INFLATION OR LOWER (Inflation was 1.42% for 2000 taxes)</b>		
<b>Cities</b>	Normandy Park, Sammamish, Shoreline	Burien, Covington, Maple Valley,
<b>Fire Districts</b>	FDs 14, 17, 24, 25, 37	
<b>Other Districts</b>		Road District
<b>COULD LEVY HIGHER THAN INFLATION BUT LESS THAN 106%</b>		
<b>Cities</b>	Des Moines, Tukwila	
<b>Fire Districts</b>	FD 26	
<b>Other Districts</b>	Library	
<b>FULL 106% AVAILABLE</b>		
<b>Cities</b>	Algona, Black Diamond, Carnation, Clyde Hill, Duvall, Hunts Point, Lake Forest Park, North Bend, Pacific, Skykomish, Snoqualmie, Yarrow Point	<u>Inflation or below:</u> Auburn, Beaux Arts, Bellevue, Bothell, Enumclaw, Issaquah, Kenmore, Kent, Kirkland, Medina, Mercer Island, Newcastle, Redmond, SeaTac, Woodinville <u>Above inflation, below 106%:</u> Federal Way, Renton, Seattle
<b>Fire Districts</b>	FDs 2, 4, 10, 11,13,16, 20, 27, 28, 31, 34, 36, 38, 40, 41, 44, 45, 46, 47, 50	<u>Above inflation, below 106%:</u> FDs 39, 43
<b>Other Districts</b>	Evergreen Hospital District, Snoqualmie Hospital District, Valley General Hospital District, Vashon Cemetery District	<u>Inflation or below:</u> Port of Seattle, Green River Flood Zone, EMS, Vashon Park & Rec <u>Above inflation, below 106%:</u> King County

Notes: The Town of Milton, Fire District 49/51 and the State have limitations calculated by neighboring counties or the state and are not included in this table.